

### **ANNUAL REPORT**

OF

Name: CITY OF WHITEWATER

Principal Office: 312 W WHITEWATER ST

P.O. BOX 690

WHITEWATER, WI 53190

For the Year Ended: DECEMBER 31, 2004

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

### **SIGNATURE PAGE**

I DOUG SAUBERT	of
(Person responsible for accour	nts)
CITY OF WHITEWATER	, certify that I
(Utility Name)	
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every ma	business and affairs of said utility for
	03/31/2005
(Signature of person responsible for accounts)	(Date)
FINANCE DIRECTOR	_
(Title)	

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Exact Utility Name: CITY OF WHITEWATER
Utility Address: 312 W WHITEWATER ST

P.O. BOX 690

WHITEWATER, WI 53190

When was utility organized? 12/30/1912

Report any change in name:

Effective Date: Utility Web Site:

### Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST

P.O. BOX 690

WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180

Fax Number: (262) 473 - 0589

E-mail Address: dsaubert@ci.whitewater.wi.us

### Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:
Fax Number:
E-mail Address:

### President, chairman, or head of utility commission/board or committee:

Name: MR. JAMES ALLEN

Title: COUNCIL PRESIDENT

Office Address:

312 W. WHITEWATER ST

P.O. BOX 178

WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0500 **Fax Number:** (262) 473 - 0509

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

### Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTHMAN

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7389

**Telephone:** (608) 240 - 2412 **Fax Number:** (608) 249 - 8532

E-mail Address: AWORTHMAN@VIRCHOWKRAUSE.COM

Date of most recent audit report: 12/31/2004

Period covered by most recent audit: CALANDER YEAR 2004

### Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone:
Fax Number:
E-mail Address:

Name: MR DEAN R FISCHER

Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 240

Fax Number: (262) 473 - 0509

E-mail Address: dfischer@ci.whitewater.wi.us

Name: MR KEVIN BRUNNER

Title: CITY MANAGER

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 200

Fax Number: (262) 473 - 0509

E-mail Address: kbrunner@ci.whitewater.wi.

### Names and titles of utility management including manager or superintendent:

Name: MR. RICK LEIN

Title: WATER SUPERINTENDENT

Office Address:

312 W. WHITEWATER ST.

P.O. BOX 178

WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0543 EXT

Fax Number: ( ) -

E-mail Address:

Name: MS THERESA A LEE

Title: CITY TREASURER

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 690

WHITEWATER, WI 53190 **Telephone:** (262) 473 - 0580 EXT 182

Name of Ntility commission/committee:

WHITEWATER CITY COUNCIL

### Names of members of utility commission/committee:

MR JAMES ALLEN, COUNCIL PRESIDENT-DISTRICT 5

MS JAN BILGEN CRAGGS, COUNCIL MEMBER-DISTRICT 3

MR KIM HIXSON, COUNCIL MEMBER-DISTRICT 4

MRS MARILYN KIENBAUM, COUNCIL MEMBER-AT LARGE MR MICHAEL SCOTT, COUNCIL MEMBER-DISTRICT 1 MR JIM STEWART, COUNCIL MEMBER-AT LARGE MR PETER USELMAN, COUNCIL MEMBER-DISTRICT 2

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

Firm Name: VIRCHOW, KRAUSE & CO

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person: MR AARON WORTHMAN

Title:

**Telephone:** (608) 240 - 2412 **Fax Number:** (608) 240 - 8532

E-mail Address: aworthman@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2004 1/1/2006

Provide a brief description of the nature of Contract Operations being provided:

PROVIDES ANNUAL UTILITY AUDIT SERVICES

Date Printed: 03/31/2005 7:26:12 AM

### **INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,237,820	1,132,887	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	631,480	585,337	2
Depreciation Expense (403)	161,705	114,981	3
Amortization Expense (404-407)	0	0	_ 4
Taxes (408)	209,228	209,264	5
Total Operating Expenses	1,002,413	909,582	
Net Operating Income	235,407	223,305	
Income from Utility Plant Leased to Others (412-413)	0	0	_ 6
Utility Operating Income OTHER INCOME	235,407	223,305	
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	11,323	10,535	8
Nonoperating Rental Income (418)	0	0	- <b>9</b>
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	563,458	141,780	11
Total Other Income	574,781	152,315	
Total Income	810,188	375,620	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(50,991)	0	_ 12
Other Income Deductions (426)	127,933	90,186	13
Total Miscellaneous Income Deductions	76,942	90,186	
Income Before Interest Charges	733,246	285,434	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,095	150,508	_ 14
Amortization of Debt Discount and Expense (428)	21,542	22,817	15
Amortization of Premium on DebtCr. (429)	0	0	_ 16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18
Interest Charged to ConstructionCr. (432)	0	0 472 225	19
Total Interest Charges Net Income	163,637	173,325	
EARNED SURPLUS	569,609	112,109	
Unappropriated Earned Surplus (Beginning of Year) (216)	5,772,572	1,554,323	20
Balance Transferred from Income (433)	569,609	112,109	_ 20 _ 21
Miscellaneous Credits to Surplus (434)	4,106,140	4,106,140	22
Miscellaneous Debits to Surplus-Debit (435)	4,106,140	0	23
Appropriations of Surplus-Debit (436)	0	0	24
Appropriations of Income to Municipal FundsDebit (439)	0	0	 25
Total Unappropriated Earned Surplus End of Year (216)	6,342,181	5,772,572	

### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,237,820		1,237,820	1
Total (Acct. 400):	1,237,820	0	1,237,820	
Operation and Maintenance Expense (401-402):				
Derived	631,480		631,480	2
Total (Acct. 401-402):	631,480	0	631,480	
Depreciation Expense (403):				
Derived	161,705		161,705	3
Total (Acct. 403):	161,705	0	161,705	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	209,228		209,228	5
Total (Acct. 408):	209,228	0	209,228	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	235,407	0	235,407	
OTHER INCOME	- "I- (445 440)-			
Income from Merchandising, Jobbing and Contract Wo	ork (415-416): 0		•	8
Total (Acct. 415-416):	<u>0</u>	0	0	0
	<u> </u>	<u> </u>		
Income from Nonutility Operations (417): INTEREST-610.47419.61	11 222		44 222	0
Total (Acct. 417):	11,323 <b>11,323</b>	0	11,323 11,323	3
	11,323	<u> </u>	11,323	
Nonoperating Rental Income (418): NONE	0		•	10
	0	0	0	10
Total (Acct. 418):		<u> </u>		

### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

	Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
ОТН	HER INCOME			
	Interest and Dividend Income (419):			
	NONE	0	0	0 11
	Total (Acct. 419):	0	0	0
	Miscellaneous Nonoperating Income (421):			
	Contributed Plant - Water		563,458	563,458 12
	NONE	0	0	0 13
	Total (Acct. 421):	0	563,458	563,458
TO	TAL OTHER INCOME:	11,323	563,458	574,781
MIS	CELLANEOUS INCOME DEDUCTIONS			
	Miscellaneous Amortization (425):			
	Regulatory Liability (253) Amortization	(50,991)		(50,991)14
	NONE	0	0	0 15
	Total (Acct. 425):	(50,991)	0	(50,991)
	Other Income Deductions (426):			
	Depreciation Expense on Contributed Plant - Water		127,933	127,933 16
	NONE	0	0	0 17
	Total (Acct. 426):	0	127,933	127,933
TO	TAL MISCELLANEOUS INCOME DEDUCTIONS:	(50,991)	127,933	76,942
INIT	EREST CHARGES			
114 1	Interest on Long-Term Debt (427):			
	Derived	142,095		142,095 18
	Total (Acct. 427):	142,095	0	142,095
		142,000		
	Amortization of Debt Discount and Expense (428):			-
	Amortization of Debt Discount and Expense (428): 610.61950.630	21,542	0	21,542 19
	Amortization of Debt Discount and Expense (428): 610.61950.630 Total (Acct. 428):		0	
	Amortization of Debt Discount and Expense (428): 610.61950.630  Total (Acct. 428):  Amortization of Premium on DebtCr. (429):	21,542 <b>21,542</b>	0	21,542 19 21,542
	Amortization of Debt Discount and Expense (428): 610.61950.630 Total (Acct. 428): Amortization of Premium on DebtCr. (429): NONE	21,542		21,542 19 21,542 0 20
	Amortization of Debt Discount and Expense (428): 610.61950.630 Total (Acct. 428):  Amortization of Premium on DebtCr. (429): NONE Total (Acct. 429):	21,542 <b>21,542</b> 0	0	21,542 19 21,542
	Amortization of Debt Discount and Expense (428): 610.61950.630 Total (Acct. 428): Amortization of Premium on DebtCr. (429): NONE	21,542 <b>21,542</b> 0		21,542 19 21,542 0 20

### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to ConstructionCr. (432): NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	163,637	0	163,637
NET INCOME:	134,084	435,525	569,609
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,720,978		5,772,572 24
Total (Acct. 216):	5,720,978	51,594	5,772,572
Balance Transferred from Income (433):			
Derived	134,084	•	569,609 25
Total (Acct. 433):	134,084	435,525	569,609
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	, , -	4,106,140 26
Total (Acct. 434):	0	4,106,140	4,106,140
Miscellaneous Debits to SurplusDebit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	4,106,140		4,106,140 27
Total (Acct. 435)Debit:	4,106,140	0	4,106,140
Appropriations of SurplusDebit (436): Detail appropriations to (from) account 215			0 28
Total (Acct. 436)Debit:	0	0	0
Appropriations of Income to Municipal FundsDebit (439):			
NONE	0	0	0 29
Total (Acct. 439)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,748,922	4,593,259	6,342,181

### **INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	<u>)</u> 1
Costs & Expenses of Merchandising	, Jobbing and Co	ontract Work (	416):			
Cost of merchandise sold	0				0	2
Payroll	0	l			0	3
Materials	0	l			0	4
Taxes	0	1			0	5
Other (list by major classes):						_
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	<u> </u>
Net income (or loss)	0	0	0	0	0	<u> </u>

### **REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,237,820	0	0	0	1,237,820	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,237,820	0	0	0	1,237,820	=

### **DISTRIBUTION OF TOTAL PAYROLL**

- 1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	265,698		265,698	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	 15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	265,698	0	265,698	

### **FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)
Water	5.6 1
Electric	2
Gas	3
Sewer	4

### **BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,801,669	12,212,475	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,827,543	3,601,642	2
Net Utility Plant	9,974,126	8,610,833	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	82,316	5
Other Investments (124)	67,983	57,895	6
Special Funds (125)	427,575	439,430	7
Total Other Property and Investments	495,558	579,641	-
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,914	4,200	8
Temporary Cash Investments (132)	95,617	131,825	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	288,745	264,696	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	70,447	70,926	14
Materials and Supplies (150)	18,110	18,253	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,075	3,734	17
Total Current and Accrued Assets DEFERRED DEBITS	478,908	493,634	
Unamortized Debt Discount and Expense (181)	123,745	145,287	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	123,745	145,287	-
Total Assets and Other Debits	11,072,337	9,829,395	=

### **BALANCE SHEET**

Liabilities and Other Credits (a)	Balance Balance End of Year First of Year (b) (c)		
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	928,998	928,998	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	6,342,181	5,772,572	23
Total Proprietary Capital	7,271,179	6,701,570	
LONG-TERM DEBT			
Bonds (221)	2,715,000	2,900,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,715,000	2,900,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,374	7,996	28
Payables to Municipality (233)	7,090	1,697	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	112,425	31
Interest Accrued (237)	33,900	36,100	32
Other Current and Accrued Liabilities (238)	66,958	69,607	33
Total Current and Accrued Liabilities	117,322	227,825	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	968,836	0	36
Total Deferred Credits	968,836	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,072,337	9,829,395	=

### **NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Total Utility Plant - First of Year	Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
CShould agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)   Plant Accounts:   Utility Plant in Service - Financed by Utility Operations of 6,977,866	First of Year:					_
Plant Accounts: Utility Plant in Service - Financed by Utility Operations 6,977,866 0 0 0 0 0 2 or by the Municipality (101.1) Utility Plant in Service - Contributed Plant (101.2) 5,823,803 0 0 0 0 3 3 Utility Plant Purchased or Sold (102) 0 4 Utility Plant in Process of Reclassification (103) 0 5 Utility Plant Leased to Others (104) 0 6 Property Held for Future Use (105) 0 7 Completed Construction not Classified (106) 0 8 Construction Work in Progress (107) 0 9 Utility Plant Acquisition Adjustments (108) 0 10 Other Utility Plant Adjustments (109) 0 11 Total Utility Plant Adjustments (109) 1,589,597 0 0 0 12 Accumulated Provision for Depreciation and Amortization: Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1) Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 0 13 in Service - Contributed Plant (110.2)	Total Utility Plant - First of Year	12,212,475	0	0	0 '	1
Utility Plant in Service - Financed by Utility Operations 6,977,866 0 0 0 0 0 2 or by the Municipality (101.1)  Utility Plant in Service - Contributed Plant (101.2) 5,823,803 0 0 0 0 3 3 Utility Plant Purchased or Sold (102) 0 4 Utility Plant in Process of Reclassification (103) 0 5 Utility Plant Leased to Others (104) 0 6 Property Held for Future Use (105) 0 7 Completed Construction not Classified (106) 0 8 Construction Work in Progress (107) 0 Utility Plant Acquisition Adjustments (108) 0 10 10 Utility Plant Adjustments (109) 0 11 Total Utility Plant Adjustments (109) 1 2,801,669 0 0 0 0 12 Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 0 13 in Service - Contributed Plant (110.2)	(Should agree	with Util. Plant	Jan. 1 in Propen	ty Tax Equival	lent Schedule)	
or by the Municipality (101.1)  Utility Plant in Service - Contributed Plant (101.2) 5,823,803 0 0 0 4 4   Utility Plant Purchased or Sold (102) 0 4   Utility Plant in Process of Reclassification (103) 0 5 5   Utility Plant Leased to Others (104) 0 6 6   Property Held for Future Use (105) 0 7   Completed Construction not Classified (106) 0 8 8   Construction Work in Progress (107) 0 9 9   Utility Plant Acquisition Adjustments (108) 0 10 10 11   Total Utility Plant Adjustments (109) 0 0 0 0 1    Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12   in Service - Financed by Utility Operations or by the Municipality (110.1)    Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 0 13   in Service - Contributed Plant (110.2)					_	
Utility Plant Purchased or Sold (102) 0 4 Utility Plant in Process of Reclassification (103) 0 5 Utility Plant Leased to Others (104) 0 6 Property Held for Future Use (105) 0 7 Completed Construction not Classified (106) 0 8 Construction Work in Progress (107) 0 9 Utility Plant Acquisition Adjustments (108) 0 10 Other Utility Plant Adjustments (109) 0 11 Total Utility Plant Adjustments (109) 12,801,669 0 0 0 0 Accumulated Provision for Depreciation and Amortization: Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1) Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 0 13 in Service - Contributed Plant (110.2)		6,977,866	0	0	0 2	2
Utility Plant in Process of Reclassification (103) 0 6  Utility Plant Leased to Others (104) 0 6  Property Held for Future Use (105) 0 7  Completed Construction not Classified (106) 0 8  Construction Work in Progress (107) 0 9  Utility Plant Acquisition Adjustments (108) 0 10  Other Utility Plant Adjustments (109) 0 11  Total Utility Plant 12,801,669 0 0 0 0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 0 12  in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 0 13  in Service - Contributed Plant (110.2)	Utility Plant in Service - Contributed Plant (101.2)	5,823,803	0	0	0 ;	3
Utility Plant Leased to Others (104) 0 6 Property Held for Future Use (105) 0 7 Completed Construction not Classified (106) 0 8 Construction Work in Progress (107) 0 9 Utility Plant Acquisition Adjustments (108) 0 10 Other Utility Plant Adjustments (109) 0 11 Total Utility Plant Adjustments (109) 0 0 0 0 Accumulated Provision for Depreciation and Amortization: Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1) Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13 in Service - Contributed Plant (110.2)	Utility Plant Purchased or Sold (102)	0				4
Property Held for Future Use (105) 0 7  Completed Construction not Classified (106) 0 8  Construction Work in Progress (107) 0 9  Utility Plant Acquisition Adjustments (108) 0 10  Other Utility Plant Adjustments (109) 0 11  Total Utility Plant Adjustments (109) 12,801,669 0 0 0 0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12  in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13  in Service - Contributed Plant (110.2)	Utility Plant in Process of Reclassification (103)	0				5
Completed Construction not Classified (106) 0  Construction Work in Progress (107) 0  Utility Plant Acquisition Adjustments (108) 0  Other Utility Plant Adjustments (109) 0  Total Utility Plant 12,801,669 0 0 0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13 in Service - Contributed Plant (110.2)	Utility Plant Leased to Others (104)	0				6
Construction Work in Progress (107) 0  Utility Plant Acquisition Adjustments (108) 0  Other Utility Plant Adjustments (109) 0  Total Utility Plant 12,801,669 0 0 0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13 in Service - Contributed Plant (110.2)	Property Held for Future Use (105)	0			-	7
Utility Plant Acquisition Adjustments (108) 0 11  Other Utility Plant Adjustments (109) 0 0 11  Total Utility Plant 12,801,669 0 0 0 0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 0 12  in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13  in Service - Contributed Plant (110.2)	Completed Construction not Classified (106)	0				8
Other Utility Plant Adjustments (109)  Total Utility Plant  12,801,669  0  0  0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	Construction Work in Progress (107)	0				9
Total Utility Plant  12,801,669  0  0  0  Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant In Service - Financed by Utility Operations or by the  Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant In Service - Contributed Plant (110.2)  12,801,669  0 0 0 0 12 0 12 1,589,597 0 0 0 0 0 13	Utility Plant Acquisition Adjustments (108)	0			10	0
Accumulated Provision for Depreciation and Amortization:  Accumulated Provision for Depreciation of Utility Plant 1,589,597 0 0 0 12 in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13 in Service - Contributed Plant (110.2)	Other Utility Plant Adjustments (109)	0			1.	1
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)  1,589,597  0  0  0  0  12  1,589,597  0  0  0  0  13	Total Utility Plant	12,801,669	0	0	0	
in Service - Financed by Utility Operations or by the  Municipality (110.1)  Accumulated Provision for Depreciation of Utility Plant 1,237,946 0 0 0 13 in Service - Contributed Plant (110.2)	<b>Accumulated Provision for Depreciation and Amort</b>	ization:				
in Service - Contributed Plant (110.2)	in Service - Financed by Utility Operations or by the	1,589,597	0	0	0 12	2
Total Accumulated Dravision 2,927,542		1,237,946	0	0	0 1:	3
Total Accumulated Provision 2,827,543 0 0	Total Accumulated Provision	2,827,543	0	0	0	
Net Utility Plant         9,974,126         0         0         0	Net Utility Plant	9,974,126	0	0	0	

# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,491,629				2,491,629	_ 1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,705				161,705	_ 4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,135				8,135	_ 6
Accruals charged other						7
accounts (specify):						8
					0	_ 9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	169,840	0	0	0	169,840	16
Debits during year						17
Book cost of plant retired	52,045				52,045	_ 18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	1,019,827				1,019,827	21
					0	22
					0	23
					0	24
Total debits	1,071,872	0	0	0	1,071,872	25
Balance end of year (110.1)	1,589,597	0	0	0	1,589,597	26
Composite Depreciation Rate?  If yes, what is the rate?	No					27 28

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,110,013				1,110,013	
Credits During Year						:
Accruals:						;
Charged depreciation expense (403)	127,933				127,933	_
Depreciation expense on meters						;
charged to sewer (see Note 3)					0	_ (
Accruals charged other						
accounts (specify):						;
					0	_
Salvage					0	_ 1
Other credits (specify):						1
					0	_ 1
					0	_ 1
					0	_ 1
					0	_ 1
Total credits	127,933	0	0	0	127,933	_ 1
Debits during year						1
Book cost of plant retired	0				0	_ 18
Cost of removal					0	_ 19
Other debits (specify):						2
					0	_ 2
					0	_ 2
					0	_ 2
					0	_ 2
Total debits	0	0	0	0	0	2
Balance end of year (110.1)	1,237,946	0	0	0	1,237,946	_ 2
Composite Depreciation Rate?  If yes, what is the rate?	No					2 <sup>.</sup>

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### **NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify): NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	_

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### ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

### **MATERIALS AND SUPPLIES**

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	-

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	18,110	18,253	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	18,110	18,253	_

### UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C	off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				_
2000 REVENUE BONDS	10,373	428	59,615	1
LOSS ON ADVANCE REFUNDING	11,169	428	64,130	2
Total			123,745	
Unamortized premium on debt (251) NONE Total		_	0	3

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### **CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Amount (b)	
928,998	1
	•
0	2
928,998	-
	(b) 928,998 0

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### **BONDS (ACCT. 221)**

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	2,715,000	1
	•	Total Bonds (A	ccount 221):	2,715,000	_

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### **NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	<b>(f)</b>

**NONE** 

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### **TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)		
Balance first of year	112,425	1	
	_		
Accruals:			
Charged water department expense	206,979	2	
Charged electric department expense		3	
Charged sewer department expense	2,248	4	
Other (explain):			
NONE		5	
Total Accruals and other credits	209,227		
Taxes paid during year:			
County, state and local taxes	297,789	6	
Social Security taxes	22,603	7	
PSC Remainder Assessment	1,260	8	
Other (explain):			
NONE		9	
Total payments and other debits	321,652		
Balance end of year	0		

### **INTEREST ACCRUED (ACCT. 237)**

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	ed
Bonds (221)					
NONE	0			0	1
2000 REVENUE BOND	36,100	142,095	144,295	33,900	2
Subtotal	36,100	142,095	144,295	33,900	
Advances from Municipality (223)					•
NONE	0			0	3
Subtotal	0	0	0	0	-
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					•
NONE	0			0	5
Subtotal	0	0	0	0	-
Total	36,100	142,095	144,295	33,900	_
					-

### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PAID PUBLIC FIRE PROT-1994 THRU 1999 OFF	0	_ 1
Total (Acct. 123):	0	_
Other Investments (124):		
SPECIAL ASSESSMENTS-610.12400	67,983	_ 2
Total (Acct. 124):	67,983	_
Special Funds (125):		
WATER RESERVE-610.13240	331,980	3
WATER BOND DEPRECIATION-610.13230	25,000	_ 4
WATER DEBT SERVICE-610.13110/13210	70,595	_ 5
Total (Acct. 125):	427,575	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	_
Customer Accounts Receivable (142):		
Water	288,745	7
Electric	0	_
Sewer (Regulated)	0	9
Other (specify):		_
NONE	0	_ 10
Total (Acct. 142):	288,745	_
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	_ 11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	_ 13
Total (Acct. 143):	0	_
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-MUNICIPALITY-610.14500	12,257	_ 14
ACCOUNTS RECEIVABLE-SEWER-610.14510	58,190	_ 15
Total (Acct. 145):	70,447	_
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	_
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	_

### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)		
Other Deferred Debits (183):			
NONE	0	18	
Total (Acct. 183):	0	_	
Payables to Municipality (233):			
DUE TO GENERAL FUND-610.24530	490	19	
DUE TO DPW EQUIPMENT FUND-610.24570	6,600	20	
Total (Acct. 233):	7,090	_	
Other Deferred Credits (253):			
Regulatory Liability	968,836	21	
NONE	0	22	
Total (Acct. 253):	968,836	_	

### **RETURN ON RATE BASE COMPUTATION**

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,964,998	0	0	0	6,964,998	1
Materials and Supplies	18,181	0	0	0	18,181	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	2,040,613	0	0	0	2,040,613	4
Customer Advances for Construction					0	5
Regulatory Liability	484,418	0	0	0	484,418	6
NONE	0				0	7
Average Net Rate Base	4,458,148	0	0	0	4,458,148	
Net Operating Income	235,407	0	0	0	235,407	8
Net Operating Income						
as a percent of						
Average Net Rate Base	5.28%	N/A	N/A	N/A	5.28%	

### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**NONE** 

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### REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	_
Add credits during year:						'
Establish Regulatory Liability 1/1/04	1,019,827	0	0	0	1,019,827	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	50,991				50,991	4
Other (specify): NONE					0	5
Balance End of Year	968,836	0	0	0	968,836	

### FINANCIAL SECTION FOOTNOTES

### **Income Statement Account Details (Page F-02)**

### **General footnotes**

Made an entry for \$4,106,140 TO ACCOUNTS 435 AND 434 as directed on PSC letter dated 1/19/05.

### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

### RECEIVABLES FROM MUNICIPALITY:

A/R-MUNICIPALITY-610.14500---MISC OUT OF POCKET EXPENSES OWED BY THE GENERAL FUND TO THE WATER UTILITY.AMOUNT=\$12,257.

A/R-SEWER-610.14510---AMOUNTS OWED FROM THE SERWER UTILITY AT YEAR END. INCLUDES PRIOR YEARS CARRYOVER.AMOUNT=\$58,190.

#### PAYABLES TO MUNICIPALITY:

DUE TO DPW EQUIPMENT FUND-610.24570---AMOUT DUE FOR PURCHASE OF SMALL PICKUP TRUCK.AMOUNT=\$6,600.

### **WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,173,107	1,105,126	_ 1
Total Sales of Water	1,173,107	1,105,126	-
Other Operating Revenues			
Forfeited Discounts (470)	6,271	6,854	2
Miscellaneous Service Revenues (471)	28,821	3,280	3
Rents from Water Property (472)	24,300	9,000	4
Interdepartmental Rents (473)	0	0	- 5
Other Water Revenues (474)	5,321	8,627	6
Total Other Operating Revenues	64,713	27,761	_
Total Operating Revenues	1,237,820	1,132,887	-
Operation and Maintenenance Expenses Source of Supply Expenses (600-605)	26,217	27,215	7
Pumping Expenses (620-625)	124,984	137,354	8
Water Treatment Expenses (630-635)	58,107	25,772	9
Transmission and Distribution Expenses (640-655)	57,393	102,916	10
Customer Accounts Expenses (901-904)	39,247	39,460	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	325,532	252,620	_ 13
Total Operation and Maintenenance Expenses	631,480	585,337	-
Other Operating Expenses			
Depreciation Expense (403)	161,705	114,981	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	209,228	209,264	16
Total Other Operating Expenses	370,933	324,245	_
Total Operating Expenses	1,002,413	909,582	- -
NET OPERATING INCOME	235,407	223,305	=

### **WATER OPERATING REVENUES - SALES OF WATER**

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				
Residential	2,759	132,586	400,288	4
Commercial	428	102,811	182,612	5
Industrial	34	156,492	168,394	6
Total Metered Sales to General Customers (461)	3,221	391,889	751,294	•
Private Fire Protection Service (462)	53		16,030	7
Public Fire Protection Service (463)	1		284,538	8
Other Sales to Public Authorities (464)	85	78,493	121,245	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,360	470,382	1,173,107	<b>:</b>

## **SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)		Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)		
NONE	NONE		0	C	)	1
Total			0	C	)	

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## **OTHER OPERATING REVENUES (WATER)**

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	284,538	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify): NONE	0	4
Total Public Fire Protection Service (463)	284,538	_
Forfeited Discounts (470):		-
Customer late payment charges	6,271	5
Other (specify): NONE	0	- 6
Total Forfeited Discounts (470)	6,271	_
Miscellaneous Service Revenues (471):		-
RECONNECT FEE/SERVICE-61.47460.61-(PORTION)/610.47471.61	28,821	7
Total Miscellaneous Service Revenues (471)	28,821	_
Rents from Water Property (472):		-
TOWER RENT-SPRINT & NEXTEL-610.47460.61-(PORTION)	24,300	8
Total Rents from Water Property (472)	24,300	_
Interdepartmental Rents (473):		_
NONE		9
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		-
Return on net investment in meters charged to sewer department	5,321	10
Other (specify):		_
NONE	0	_ 11
Total Other Water Revenues (474)	5,321	_

### **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,217	27,044	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	171	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	26,217	27,215	
PUMPING EXPENSES			
Operation Labor (620)	10,089	18,938	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	104,098	109,320	7
Operation Supplies and Expenses (623)	0	350	8
Maintenance of Pumping Plant (625)	10,797	8,746	9
Total Pumping Expenses	124,984	137,354	
WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631)	13,610 13,096 0	12,994 10,228	11
WATER TREATMENT EXPENSES Operation Labor (630)	13,610 13,096	12,994 10,228 0	11 12
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)	13,610 13,096 0	12,994 10,228	11 12
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)	13,610 13,096 0 31,401	12,994 10,228 0 2,550	11 12
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)  Total Water Treatment Expenses	13,610 13,096 0 31,401	12,994 10,228 0 2,550	11 12 13
WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES	13,610 13,096 0 31,401 58,107	12,994 10,228 0 2,550 <b>25,772</b>	11 12 13
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)  Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES  Operation Labor (640)	13,610 13,096 0 31,401 58,107	12,994 10,228 0 2,550 <b>25,772</b>	11 12 13 14 15
WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641)	13,610 13,096 0 31,401 58,107	12,994 10,228 0 2,550 25,772	11 12 13 14 15 16
WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650)	13,610 13,096 0 31,401 58,107 1,553 0 2,285	12,994 10,228 0 2,550 <b>25,772</b> 965 0 3,089	11 12 13 14 15 16 17
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)  Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES  Operation Labor (640)  Operation Supplies and Expenses (641)  Maintenance of Distribution Reservoirs and Standpipes (650)  Maintenance of Mains (651)	13,610 13,096 0 31,401 58,107 1,553 0 2,285 22,517	12,994 10,228 0 2,550 25,772 965 0 3,089 48,905	11 12 13 14 15 16 17 18
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)  Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES  Operation Labor (640)  Operation Supplies and Expenses (641)  Maintenance of Distribution Reservoirs and Standpipes (650)  Maintenance of Mains (651)  Maintenance of Services (652)	13,610 13,096 0 31,401 58,107 1,553 0 2,285 22,517 19,287	12,994 10,228 0 2,550 25,772 965 0 3,089 48,905 29,358	11 12 13 14 15 16 17 18 19
WATER TREATMENT EXPENSES  Operation Labor (630)  Chemicals (631)  Operation Supplies and Expenses (632)  Maintenance of Water Treatment Plant (635)  Total Water Treatment Expenses  TRANSMISSION AND DISTRIBUTION EXPENSES  Operation Labor (640)  Operation Supplies and Expenses (641)  Maintenance of Distribution Reservoirs and Standpipes (650)  Maintenance of Mains (651)  Maintenance of Services (652)  Maintenance of Meters (653)	13,610 13,096 0 31,401 58,107 1,553 0 2,285 22,517 19,287 8,412	12,994 10,228 0 2,550 25,772 965 0 3,089 48,905 29,358 7,963	10 11 12 13 14 15 16 17 18 19 20 21

### **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,428	10,662
Accounting and Collecting Labor (902)	25,187	21,323
Supplies and Expenses (903)	5,632	7,475
Uncollectible Accounts (904)	0	0
Total Customer Accounts Expenses	39,247	39,460
SALES EXPENSES		
Sales Expenses (910)	0	0
Total Sales Expenses	0	0
ADMINISTRATIVE AND GENERAL EXPENSES		
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,867	71,304
Administrative and General Salaries (920) Office Supplies and Expenses (921)	62,867 2,487	71,304 3,338
Administrative and General Salaries (920) Office Supplies and Expenses (921)	2,487	
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922)	2,487	3,338
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923)	2,487	3,338
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924)	2,487 0 33,334	3,338 0 28,268
Administrative and General Salaries (920)  Office Supplies and Expenses (921)  Administrative Expenses TransferredCredit (922)  Outside Services Employed (923)  Property Insurance (924)  Injuries and Damages (925)	2,487 0 33,334 11,770	3,338 0 28,268 9,055
Administrative and General Salaries (920)  Office Supplies and Expenses (921)  Administrative Expenses TransferredCredit (922)  Outside Services Employed (923)  Property Insurance (924)  Injuries and Damages (925)  Employee Pensions and Benefits (926)	2,487 0 33,334 11,770 0	3,338 0 28,268 9,055 0
Administrative and General Salaries (920)  Office Supplies and Expenses (921)  Administrative Expenses TransferredCredit (922)  Outside Services Employed (923)  Property Insurance (924)  Injuries and Damages (925)  Employee Pensions and Benefits (926)  Regulatory Commission Expenses (928)	2,487 0 33,334 11,770 0 121,732	3,338 0 28,268 9,055 0 87,227
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930)	2,487 0 33,334 11,770 0 121,732	3,338 0 28,268 9,055 0 87,227
Administrative and General Salaries (920)  Office Supplies and Expenses (921)  Administrative Expenses TransferredCredit (922)  Outside Services Employed (923)  Property Insurance (924)  Injuries and Damages (925)  Employee Pensions and Benefits (926)  Regulatory Commission Expenses (928)  Miscellaneous General Expenses (930)  Transportation Expenses (933)	2,487 0 33,334 11,770 0 121,732 0 0	3,338 0 28,268 9,055 0 87,227 0
Administrative and General Salaries (920)	2,487 0 33,334 11,770 0 121,732 0 0 8,348	3,338 0 28,268 9,055 0 87,227 0 0 5,691

## **TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax	Departments	This Year	Last Year	
(a)	(b)	(c)	(d)	—
Property Tax Equivalent		189,613	189,744	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,248	2,238	2
Net property tax equivalent		187,365	187,506	•
Social Security		20,603	20,410	3
PSC Remainder Assessment		1,260	1,348	4
Other (specify): NONE		0	0	5
Total tay aynonce		200 229	200 264	•
Total tax expense		209,228	209,264	

### PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Jefferson	Walworth		1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.179879	0.202897		3
County tax rate	mills		3.964781	4.699226		4
Local tax rate	mills		4.865843	5.488503		5
School tax rate	mills		8.617007	9.719686		6
Voc. school tax rate	mills		1.180385	1.427473		7
Other tax rate - Local	mills		0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000		9
Total tax rate	mills		18.807895	21.537785		10
Less: state credit	mills		0.853729	1.194672		11
Net tax rate	mills		17.954166	20.343113		12
PROPERTY TAX EQUIVALENT CALCU	JLATIC	N				13
Local Tax Rate	mills		4.865843	5.488503		14
Combined School Tax Rate	mills		9.797392	11.147159		15
Other Tax Rate - Local	mills		0.000000	0.000000		16
Total Local & School Tax	mills		14.663235	16.635662		17
Total Tax Rate	mills		18.807895	21.537785		18
Ratio of Local and School Tax to Total	l dec.		0.779632	0.772394		19
Total tax net of state credit	mills		17.954166	20.343113		20
Net Local and School Tax Rate	mills		13.997641	15.712904		21
Utility Plant, Jan. 1	\$	12,212,475	2,339,558	9,872,917		22
Materials & Supplies	\$	18,253	0	18,253		23
Subtotal	\$	12,230,728	2,339,558	9,891,170		24
Less: Plant Outside Limits	\$	0	0	0		25
Taxable Assets	\$	12,230,728	2,339,558	9,891,170		26
Assessment Ratio	dec.		1.112000	0.985700		27
Assessed Value	\$	12,351,315	2,601,588	9,749,726		28
Net Local & School Rate	mills		13.997641	15.712904		29
Tax Equiv. Computed for Current Year	• \$	189,613	36,416	153,197		30
Tax Equivalent per 1994 PSC Report	\$	116,511				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	5) \$	189,613				34

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT	•		
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603		4
Structures and Improvements (311)	30,984		- 5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	166,253		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,029		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,869	0	-
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	58,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,697		17
Diesel Pumping Equipment (326)	51,851		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,327		20
Total Pumping Plant	219,514	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	155,594		22
Water Treatment Equipment (332)	273,082		23
Total Water Treatment Plant	428,676	0	-

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	,
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			166,253	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	217,869	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			58,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,697	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,327	20
Total Pumping Plant	0	0	219,514	•
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			155,594	22
Water Treatment Equipment (332)			273,082	23
Total Water Treatment Plant	0	0	428,676	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	504,482		_ 26
Transmission and Distribution Mains (343)	4,035,834	9,533	_ 27
Fire Mains (344)	0		28
Services (345)	509,297		29
Meters (346)	290,231	11,998	30
Hydrants (348)	400,017		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,740,759	21,531	_
GENERAL PLANT	2.226		22
Land and Land Rights (389)	2,226 92,182		_ 33
Structures and Improvements (390)	· · · · · · · · · · · · · · · · · · ·		_ 34
Office Furniture and Equipment (391)	19,334		_ 35 36
Computer Equipment (391.1) Transportation Equipment (392)	50,493 58,849	6,600	_ 36 37
Stores Equipment (393)	392	0,000	_ 3 <i>1</i> _ 38
Tools, Shop and Garage Equipment (394)	21,511		_ 39
Laboratory Equipment (395)	1,371		_ 39 _ 40
Power Operated Equipment (396)	27,187		_ <del>4</del> 0 41
Communication Equipment (397)	66,302		_ 41 42
SCADA Equipment (397.1)	00,302	79,700	_ <del>42</del>
Miscellaneous Equipment (398)	5,465	73,700	_ 44
Other Tangible Property (399)	0,100		_ 45
Total General Plant	345,312	86,300	
Total utility plant in service directly assignable	6,952,130	107,831	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	6,952,130	107,831	

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			898 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			504,482 26
Transmission and Distribution Mains (343)		(30,050)	4,015,317 27
Fire Mains (344)			0 28
Services (345)			509,297 29
Meters (346)	825	0	301,404 30
Hydrants (348)			400,017 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	825	(30,050)	5,731,415
OENEDAL DI ANT			
GENERAL PLANT			2 226 22
Land and Land Rights (389)			2,226 33
Structures and Improvements (390)  Office Furniture and Equipment (391)			92,182 19,334 35
Computer Equipment (391.1)			50,493 36
Transportation Equipment (392)			•
Stores Equipment (393) Tools, Shop and Garage Equipment (394)			392 38
			21,511 39
Laboratory Equipment (395)			1,371 40
Power Operated Equipment (396)	E4 000		27,187 41 45,082 42
Communication Equipment (397)	51,220		15,082 42
SCADA Equipment (397.1)			79,700 43
Miscellaneous Equipment (398)  Other Tangible Property (399)			5,465 44
9 , , ,	E4 000	0	0 45
Total General Plant	51,220	0	380,392
Total utility plant in service directly assignable	52,045	(30,050)	6,977,866
Common Utility Plant Allocated to Water Department			<u> </u>
Total utility plant in service	52,045	(30,050)	6,977,866

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	<b>-</b>
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		_ 5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,029		_ 8
Infiltration Galleries and Tunnels (315)	0		_ 9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	219,029	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		_ 12
Structures and Improvements (321)	405,058		_ 13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	561,355		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		_ 20
Total Pumping Plant	966,413	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		_ 21
Structures and Improvements (331)	215,280		_ 22
Water Treatment Equipment (332)	814,786		_ 23
Total Water Treatment Plant	1,030,066	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			219,029 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	219,029
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			405,058 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			561,355 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	966,413
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			215,280 22
Water Treatment Equipment (332)			814,786 23
Total Water Treatment Plant	0	0	1,030,066

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT	(*)	(-)	
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	0		_ 26
Transmission and Distribution Mains (343)	2,601,187	349,812	_ 27
Fire Mains (344)	0	·	_ 
Services (345)	252,149	88,996	_ 29
Meters (346)	0		30
Hydrants (348)	191,501	94,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,044,837	533,408	_
	•		_
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		_ 36
Transportation Equipment (392)	0		_ 37
Stores Equipment (393)	0		_ 38
Tools, Shop and Garage Equipment (394)	0		_ 39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	0		_ 41
Communication Equipment (397)	0		_ 42
SCADA Equipment (397.1)	0		_ 43
Miscellaneous Equipment (398)	0		_ 44
Other Tangible Property (399)	0		_ 45
Total General Plant	0	0	_
Total utility plant in service directly assignable	5,260,345	533,408	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	5,260,345	533,408	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		30,050	2,981,049 27
Fire Mains (344)			0 28
Services (345)			341,145 29
Meters (346)			0 30
Hydrants (348)			286,101 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	30,050	3,608,295
			_
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	30,050	5,823,803
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	30,050	5,823,803

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	S				
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			50,075	50,075	- 1
February			50,381	50,381	_ 2
March			55,737	55,737	- 3
April			48,569	48,569	
May			57,321	57,321	- 5
June			44,960	44,960	- 6
July			52,748	52,748	7
August			48,734	48,734	8
September			62,880	62,880	9
October			51,008	51,008	10
November			38,131	38,131	11
December			40,311	40,311	12
Total annual pumpage	0	0	600,855	600,855	_
Less: Water sold				470,382	13
Volume pumped but not s	old			130,473	14
Volume sold as a percent	of volume pumped			78%	15
Volume used for water pro	oduction, water quality	and system maintena	ince	39,985	16
Volume related to equipm	ent/system malfunction	า		39,409	17
Non-utility volume NOT in	cluded in water sales			377	18
Total volume not sold but	accounted for			79,771	19
Volume pumped but unac	counted for			50,702	20
Percent of water lost				8%	21
If more than 25%, indicate	e causes and state wha	at action has been tak	en to reduce water loss		22
Maximum gallons pumped	d by all methods in any	one day during repor	ting year (000 gal.)	3,023	23
Date of maximum: 5/17/	/2004				24
Cause of maximum: WATER USED FOR ELE	ECTRIC PRODUCTION	N BY LSP LIMITED.			25
Minimum gallons pumped	by all methods in any	one day during report	ing year (000 gal.)	862	26
Date of minimum: 12/2	5/2004				27
Total KWH used for pump	oing for the year			1,242,240	28
If water is purchased: Ven	dor Name: NONE				29
Poir	nt of Delivery: NONE				30

## **SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

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## **SOURCES OF WATER SUPPLY - SURFACE WATERS**

			Intakes			
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					_	

1

## **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	В	В	В	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or				9
Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	10
Year Installed	1997	1997	1997	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	BOOSTER #4	WELL #5	WELL #6 <b>14</b>
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR 15
Purpose	В	Р	P <b>16</b>
Destination	D	D	
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST 18
Year Installed	1997	1992	1961 <b>19</b>
Туре	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE 20
Actual Capacity (gpm)	1,000	1,000	1,200 <b>21</b>
Pump Motor or			22
Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR 23
Year Installed	1997	1992	1961 <b>24</b>
Туре	ELECTRIC	ELECTRIC	ELECTRIC 25
Horsepower	75	100	150 <b>26</b>

### **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	Р	Р	Р	3
Destination	R	D	D	4
Pump Manufacturer	B&J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or				9
Standby Engine Mfr	B & J	US MOTOR	US MOTOR	10
Year Installed	1980	1980	1997	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Туре			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

## **RESERVOIRS, STANDPIPES & WATER TREATMENT**

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4 5
Year constructed	1889	1984	1889	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	185	170	4	9 10
Total capacity in gallons (actual)	180,000	500,000	860,000	11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	12 13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	N	23 24
ls water fluoridated (yes, no)?	Y	Y	Y	25

### **WATER MAINS**

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

				ı	Number of Fee	et		
		_				Adjustments		_
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,212	0	0	0	1,212	_ 1
M	D	4.000	27,171	0	0	0	27,171	2
M	D	6.000	82,703	0	0	0	82,703	_ 3
M	D	8.000	45,262	7,967	0	0	53,229	4
M	D	10.000	4,133	0	0	0	4,133	5
M	D	12.000	81,016	1,190	0	0	82,206	6
М	D	14.000	8,911	0	0	0	8,911	<sub>7</sub>
M	D	16.000	5,328	0	0	0	5,328	8
Total Within N	<b>funicipality</b>		255,736	9,157	0	0	264,893	_
Total Utility		=	255,736	9,157	0	0	264,893	_

### **WATER SERVICES**

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,485	0	0	0	1,485	0	1
M	1.000	713	33	0	0	746	0	2
M	1.500	90	1	0	0	91	0	3
M	2.000	98	7	0	0	105	0	4
M	4.000	60	1	0	0	61	0	5
M	6.000	27	1	0	0	28	0	6
M	8.000	7	0	0	0	7	0	7
Р	12.000	3	0	0	0	3	0	8
Total Utili	ty	2,483	43	0	0	2,526	0	

#### **METERS**

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters** 

Size of	First of			Adjustments			
Meter (a)	Year (b)	Added During Year (c)	Retired During Year (d)	Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	3,031	215	70	0	3,176	114	_ 1
1.000	97	6	5	0	98	2	2
1.500	108	0	2	0	106	0	3
2.000	50	1	0	0	51	20	4
3.000	18	0	0	0	18	0	5
4.000	4	0	0	0	4	0	6
8.000	2	0	0	0	2	2	7
Total:	3,310	222	77	0	3,455	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	_
0.750	2,830	222	13	6	0	105	3,176	_ 1
1.000	10	62	6	17	0	3	98	_ 2
1.500	3	65	7	30	0	1	106	3
2.000	0	17	3	28	0	3	51	4
3.000	0	3	4	9	0	2	18	_ 5
4.000	0	0	1	3	0	0	4	_ 6
8.000	0	0	1	0	0	1	2	7
Total:	2,843	369	35	93	0	115	3,455	

## **HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

- 1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	_
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	444	29	0	0	473	2
Total Fire Hydrants	444	29	0	0	473	=
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	=

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 473

Number of distribution system valves end of year: 695

Number of distribution valves operated during year: 695

#### WATER OPERATING SECTION FOOTNOTES

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters chared to the sewer utility.

#### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

NO EXPLANATION REQUIRED.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

OPERATION LABOR(620)--\$10,089--Lower due to more employee time being spent in other operations areas. Furthermore, the 2003 labor expenses were higher due to revised coding of labor.

Maintenance of Water Treatment Plant(635)--\$31,401--Higher due to filter rehab project of Well #5 which cost \$24,692 and for testing which cost \$5,328.

Maintenance of Mains(651)--\$22,517--Lower due to the completion in 2003 of the manhole conflict project. The 2004 expense should reflect a normal year.

Maintenance of Services(652)--\$19,287--Lower due to the completion in 2003 of the manhole conflict project. The 2004 expense should reflect a normal year.

Maintenance of Hydrants(654)--\$3,339--Lower due to less required maintenance on hydrants. The 2003 expenses were exceptionally high.

Administrative and General Expenses-Employee Pensions and Benefits(926\_--\$121,732--Higher due to the payoff of the unfunded pension libility with the State of Wisconsin for \$36,348.

Administrative and General Expenses-Maintenance of General Plant(935)--\$84,994--Higher due to higher effort to clean up and reorganize the general plant. When other maintenance catorgies do not require man power then additional time is spent in the general plant.

#### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

SCADA EQUIPMENT(397.1)--\$79,700---Installation of state of the art controls. the SCADA system put in operation in 1987 for \$51,200 was retired. The 1987 scada was recored to communication equipment(397).

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

COMMUNICATIONS EQUIPMENT(397)--\$51,220--Retirement of 1987 SCADA system. Replaced by a \$79,700 SCADA recorded in SCADA EQUIPMENT(397.1)

#### WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

TRANSMISSION AND DISTRIBUTION MAINS(343)--(\$30,050)----Reclass of special assessments for mains from Utility(W-8) TO CONTRIBUTED PLANT(W-10)

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

TRANSMISSION AND DISTRIBUTION MAINS(343) -- \$30,050 -- Reclass of special assessed mainsfrom Utility plant to Plant financed by Contributions.

#### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Developers paid the entire cost of the 9,157 feet of mains installed in 2004.

#### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions are paid for by the property owners/developers according to the following schedule: 1"---\$300 per service; Larger then 1"---work performed on a time and material basis.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services were in use at year end.

#### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES